

HOUSE BILL No. 1433

DIGEST OF INTRODUCED BILL

Citations Affected: IC 3-5-9-7.1; IC 3-10; IC 3-11; IC 6-1.1-17; IC 12-20; IC 15-16-8-5; IC 16-23-9; IC 23-14-69-5; IC 33-34; IC 36-1; IC 36-3-6; IC 36-6; IC 36-8-14; IC 36-10-7; IC 36-10-7.5-1.4.

Synopsis: Dissolution of township boards. Allows an individual to serve as a volunteer firefighter and serve as a township board member, if the county fiscal body adopts the final budget and tax levy for the township. Prohibits a member of a county fiscal body who serves as a volunteer firefighter in the same fire department as the township board member from voting on the township budget and tax levy. Provides that if at least a majority of county fiscal body members serve as volunteer firefighters in the same fire department as the township board member, the township's previous year's appropriations are continued for the ensuing budget year. Provides that on January 1, 2019, in all counties (except Marion County) and on January 1, 2021, in Marion County: (1) township boards are dissolved; (2) the duties and responsibilities of the township board are transferred to the township trustee; (3) the township trustee has the legislative and fiscal powers and duties of the township, in addition to the executive powers and duties; and (4) the property and personnel of the township board are transferred to the township trustee. Provides that provisions allowing townships to merge expire on January 1, 2019. (Under current law, these provisions do not apply to townships in Marion County.) Beginning with property taxes due and payable: (1) in calendar year 2020 in a county not having a consolidated city; and (2) in calendar year 2022 in a county having a consolidated city; the township trustee shall submit the township budget to the county fiscal body for review and approval, if the township's proposed tax rate exceeds the statewide township property tax rate average during the preceding five years by at least 3% for property taxes due and payable that same year. Provides that beginning

(Continued next page)

Effective: July 1, 2015.

**Mahan, Smith M, McMillin,
DeLaney**

January 14, 2015, read first time and referred to Committee on Government and Regulatory Reform.



Digest Continued

January 1, 2019, in all counties (except Marion County) and beginning January 1, 2021, in Marion County, a township trustee may not collect property taxes for a capital improvement fund in a particular year unless the township trustee adopted a capital improvement plan in the immediately preceding year. Requires the department of local government finance and the county fiscal body to consider the capital improvement plan when reviewing a township's budget, tax rate, and tax levy.



Introduced

First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

HOUSE BILL No. 1433

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 3-5-9-7.1 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2015]: **Sec. 7.1. (a) This subsection applies only to a township in**
4 **a county not having a consolidated city. Notwithstanding any other**
5 **provision, after December 31, 2014, an individual may:**
6 **(1) serve as a volunteer firefighter; and**
7 **(2) assume or hold the office of township legislative and fiscal**
8 **body member of the township that receives fire protection**
9 **services from the department in which the volunteer**
10 **firefighter serves;**
11 **if the township's final budget and tax levy is adopted by the county**
12 **fiscal body or the previous year's appropriations continued as set**
13 **forth in IC 6-1.1-17-3.3(d). If the township budget and tax levy is**
14 **not adopted by the county fiscal body or the previous year's**

2015

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1 appropriations continued as set forth in IC 6-1.1-17-20, the
 2 individual is considered to have resigned as a member of the
 3 township legislative and fiscal body. This subsection expires
 4 January 1, 2019.

5 (b) This subsection applies only to a township in a county having
 6 a consolidated city. Notwithstanding any other provision, after
 7 December 31, 2014, an individual may:

8 (1) serve as a volunteer firefighter; and

9 (2) assume or hold the office of township legislative and fiscal
 10 body member of the township that receives fire protection
 11 services from the department in which the volunteer
 12 firefighter serves;

13 if the township's final budget and tax levy is adopted by the
 14 city-county legislative body or the previous year's appropriations
 15 continued as set forth in IC 6-1.1-17-3.4(d). If the township budget
 16 and tax levy is not adopted by the city-county legislative body or
 17 the previous year's appropriations continued as set forth in
 18 IC 6-1.1-17-3.4(d), the individual is considered to have resigned as
 19 a member of the township legislative and fiscal body.

20 (c) This section expires January 1, 2023.

21 SECTION 2. IC 3-10-1-19, AS AMENDED BY P.L.77-2014,
 22 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2015]: Sec. 19. (a) The ballot for a primary election shall be
 24 printed in substantially the following form for all the offices for which
 25 candidates have qualified under IC 3-8:

26 OFFICIAL PRIMARY BALLOT

27 _____ Party

28 For paper ballots, print: To vote for a person, make a voting mark
 29 (X or ✓) on or in the box before the person's name in the proper
 30 column. For optical scan ballots, print: To vote for a person, darken or
 31 shade in the circle, oval, or square (or draw a line to connect the arrow)
 32 that precedes the person's name in the proper column. For optical scan
 33 ballots that do not contain a candidate's name, print: To vote for a
 34 person, darken or shade in the oval that precedes the number assigned
 35 to the person's name in the proper column. For electronic voting
 36 systems, print: To vote for a person, touch the screen (or press the
 37 button) in the location indicated.

38 Vote for one (1) only

39 Representative in Congress

40 ☐ (1) AB _____

41 ☐ (2) CD _____

42 ☐ (3) EF _____



1 ☐ (4) GH _____

2 (b) Local public questions shall be placed on the primary election
3 ballot after the voting instructions described in subsection (a) and
4 before the offices described in subsection (e).

5 (c) The local public questions described in subsection (b) shall be
6 placed:

7 (1) in a separate column on the ballot if voting is by paper ballot;

8 (2) after the voting instructions described in subsection (a) and
9 before the offices described in subsection (e), in the form
10 specified in IC 3-11-13-11 if voting is by ballot card; or

11 (3) as provided by either of the following if voting is by an
12 electronic voting system:

13 (A) On a separate screen for a public question.

14 (B) After the voting instructions described in subsection (a)
15 and before the offices described in subsection (e), in the form
16 specified in IC 3-11-14-3.5.

17 (d) A public question shall be placed on the primary election ballot
18 in the following form:

19 (The explanatory text for the public question,
20 if required by law.)

21 "Shall (insert public question)?"

22 ☐ YES

23 ☐ NO

24 (e) The offices with candidates for nomination shall be placed on
25 the primary election ballot in the following order:

26 (1) Federal and state offices:

27 (A) President of the United States.

28 (B) United States Senator.

29 (C) Governor.

30 (D) United States Representative.

31 (2) Legislative offices:

32 (A) State senator.

33 (B) State representative.

34 (3) Circuit offices and county judicial offices:

35 (A) Judge of the circuit court, and unless otherwise specified
36 under IC 33, with each division separate if there is more than
37 one (1) judge of the circuit court.

38 (B) Judge of the superior court, and unless otherwise specified
39 under IC 33, with each division separate if there is more than
40 one (1) judge of the superior court.

41 (C) Judge of the probate court.

42 (D) Prosecuting attorney.



- 1 (E) Circuit court clerk.
- 2 (4) County offices:
- 3 (A) County auditor.
- 4 (B) County recorder.
- 5 (C) County treasurer.
- 6 (D) County sheriff.
- 7 (E) County coroner.
- 8 (F) County surveyor.
- 9 (G) County assessor.
- 10 (H) County commissioner. This clause applies only to a county
- 11 that is not subject to IC 36-2-2.5.
- 12 (I) Single county executive. This clause applies only to a
- 13 county that is subject to IC 36-2-2.5.
- 14 (J) County council member.
- 15 (5) Township offices:
- 16 (A) Township assessor (only in a township referred to in
- 17 IC 36-6-5-1(d)).
- 18 (B) Township trustee.
- 19 (C) Township board member. **This clause does not apply to**
- 20 **elections:**
- 21 **(i) in 2018 and thereafter in a county not having a**
- 22 **consolidated city; and**
- 23 **(ii) in 2020 and thereafter in a county having a**
- 24 **consolidated city.**
- 25 (D) Judge of the small claims court.
- 26 (E) Constable of the small claims court.
- 27 (6) City offices:
- 28 (A) Mayor.
- 29 (B) Clerk or clerk-treasurer.
- 30 (C) Judge of the city court.
- 31 (D) City-county council member or common council member.
- 32 (7) Town offices:
- 33 (A) Clerk-treasurer.
- 34 (B) Judge of the town court.
- 35 (C) Town council member.
- 36 (f) The political party offices with candidates for election shall be
- 37 placed on the primary election ballot in the following order after the
- 38 offices described in subsection (e):
- 39 (1) Precinct committeeman.
- 40 (2) State convention delegate.
- 41 (g) The local offices to be elected at the primary election shall be
- 42 placed on the primary election ballot after the offices described in



- 1 subsection (f).
- 2 (h) The offices described in subsection (g) shall be placed:
- 3 (1) in a separate column on the ballot if voting is by paper ballot;
- 4 (2) after the offices described in subsection (f) in the form
- 5 specified in IC 3-11-13-11 if voting is by ballot card; or
- 6 (3) either:
- 7 (A) on a separate screen for each office or public question; or
- 8 (B) after the offices described in subsection (f) in the form
- 9 specified in IC 3-11-14-3.5;
- 10 if voting is by an electronic voting system.
- 11 SECTION 3. IC 3-10-2-13, AS AMENDED BY P.L.77-2014,
- 12 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 13 JULY 1, 2015]: Sec. 13. The following public officials shall be elected
- 14 at the general election before their terms of office expire and every four
- 15 (4) years thereafter:
- 16 (1) Clerk of the circuit court.
- 17 (2) County auditor.
- 18 (3) County recorder.
- 19 (4) County treasurer.
- 20 (5) County sheriff.
- 21 (6) County coroner.
- 22 (7) County surveyor.
- 23 (8) County assessor.
- 24 (9) County commissioner. This subdivision applies only to a
- 25 county that is not subject to IC 36-2-2.5.
- 26 (10) Single county executive. This subdivision applies only to a
- 27 county that is subject to IC 36-2-2.5.
- 28 (11) County council member.
- 29 (12) Township trustee.
- 30 (13) Township board member. **This subdivision does not apply**
- 31 **to elections:**
- 32 **(A) in 2018 and thereafter in a county not having a**
- 33 **consolidated city; and**
- 34 **(B) in 2020 and thereafter in a county having a**
- 35 **consolidated city.**
- 36 (14) Township assessor (only in a township referred to in
- 37 IC 36-6-5-1(d)).
- 38 (15) Judge of a small claims court.
- 39 (16) Constable of a small claims court.
- 40 SECTION 4. IC 3-11-1.5-32.5 IS AMENDED TO READ AS
- 41 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 32.5. (a) This section
- 42 applies to townships in a county containing a consolidated city.



(b) The legislative body of a township may not change the boundary of a legislative body district established under IC 36-6-6-2.5 after November 8 of the year preceding the year in which an election is held to elect township board members and before the day following the date on which an election is held to elect township board members.

(c) This section expires January 1, 2021.

SECTION 5. IC 3-11-2-12, AS AMENDED BY P.L.77-2014, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 12. The following offices shall be placed on the general election ballot in the following order after the public questions described in section 10(a) of this chapter:

(1) Federal and state offices:

(A) President and Vice President of the United States.

(B) United States Senator.

(C) Governor and lieutenant governor.

(D) Secretary of state.

(E) Auditor of state.

(F) Treasurer of state.

(G) Attorney general.

(H) Superintendent of public instruction.

(I) United States Representative.

(2) Legislative offices:

(A) State senator.

(B) State representative.

(3) Circuit offices and county judicial offices:

(A) Judge of the circuit court, and unless otherwise specified under IC 33, with each division separate if there is more than one (1) judge of the circuit court.

(B) Judge of the superior court, and unless otherwise specified under IC 33, with each division separate if there is more than one (1) judge of the superior court.

(C) Judge of the probate court.

(D) Prosecuting attorney.

(E) Clerk of the circuit court.

(4) County offices:

(A) County auditor.

(B) County recorder.

(C) County treasurer.

(D) County sheriff.

(E) County coroner.

(F) County surveyor.

(G) County assessor.



- 1 (H) County commissioner. This clause applies only to a county
 2 that is not subject to IC 36-2-2.5.
 3 (I) Single county executive. This clause applies only to a
 4 county that is subject to IC 36-2-2.5.
 5 (J) County council member.
 6 (5) Township offices:
 7 (A) Township assessor (only in a township referred to in
 8 IC 36-6-5-1(d)).
 9 (B) Township trustee.
 10 (C) Township board member. **This clause does not apply to**
 11 **elections:**
 12 **(i) in 2018 and thereafter in a county not having a**
 13 **consolidated city; and**
 14 **(ii) in 2020 and thereafter in a county having a**
 15 **consolidated city.**
 16 (D) Judge of the small claims court.
 17 (E) Constable of the small claims court.
 18 (6) City offices:
 19 (A) Mayor.
 20 (B) Clerk or clerk-treasurer.
 21 (C) Judge of the city court.
 22 (D) City-county council member or common council member.
 23 (7) Town offices:
 24 (A) Clerk-treasurer.
 25 (B) Judge of the town court.
 26 (C) Town council member.
 27 SECTION 6. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014,
 28 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2015]: Sec. 3. (a) The proper officers of a political subdivision
 30 shall formulate its estimated budget and its proposed tax rate and tax
 31 levy on the form prescribed by the department of local government
 32 finance and approved by the state board of accounts. The political
 33 subdivision or appropriate fiscal body, if the political subdivision is
 34 subject to section 20 of this chapter, shall (before January 1, 2015) at
 35 least ten (10) days before the public hearing, give notice to taxpayers
 36 of:
 37 (1) the estimated budget;
 38 (2) the estimated maximum permissible levy;
 39 (3) the current and proposed tax levies of each fund; and
 40 (4) the amounts of excessive levy appeals to be requested.
 41 The political subdivision or appropriate fiscal body shall also state the
 42 time and place at which the political subdivision or appropriate fiscal



body will hold a public hearing on these items. The political subdivision or appropriate fiscal body shall (before January 1, 2015) publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. The first publication must be before September 14, and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice. The political subdivision shall submit this information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section.

(b) For taxes due and payable in 2015 and 2016, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the information under subsection (a) is available and the telephone number through which taxpayers may request copies of a political subdivision's information under subsection (a). If only one (1) newspaper is published in the county, publication in that newspaper is sufficient. The department of local government finance shall prescribe the notice. Notice under this subsection shall be published before September 14. Counties may seek reimbursement from the political subdivisions within their legal boundaries for the cost of the notice required under this subsection. The actions under this subsection shall be completed in the manner prescribed by the department.

(c) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(d) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost



1 of township assistance. The taxes collected as a result of the tax rate
 2 adopted under this subsection are credited to the township assistance
 3 fund. **After December 31, 2018, this subsection applies only to a**
 4 **township in a county having a consolidated city. This section**
 5 **expires January 1, 2021.**

6 (e) A political subdivision for which any of the information under
 7 subsection (a) is not (before January 1, 2015) published and is not
 8 submitted to the department's computer gateway in the manner
 9 prescribed by the department shall have its most recent annual
 10 appropriations and annual tax levy continued for the ensuing budget
 11 year.

12 (f) If a political subdivision or appropriate fiscal body timely
 13 publishes (before January 1, 2015) and timely submits the information
 14 under subsection (a) but subsequently discovers the information
 15 contains a typographical error, the political subdivision or appropriate
 16 fiscal body may request permission from the department to submit
 17 amended information to the department's computer gateway and
 18 (before January 1, 2015) to publish the amended information. However,
 19 such a request must occur not later than seven (7) days before the
 20 public hearing held under subsection (a). Acknowledgment of the
 21 correction of an error shall be posted on the department's computer
 22 gateway and communicated by the political subdivision or appropriate
 23 fiscal body to the fiscal body of the county in which the political
 24 subdivision and appropriate fiscal body are located.

25 (g) **This subsection applies only to a township in a county not**
 26 **having a consolidated city. This subsection applies to budgets for**
 27 **calendar years after 2019 and to property taxes first due and**
 28 **payable after 2019. Notwithstanding any other law, in 2019 and**
 29 **each year thereafter, the township executive shall estimate the**
 30 **amount necessary to meet the cost of township assistance in the**
 31 **county for the ensuing calendar year and shall adopt with the**
 32 **township budget for property taxes due in 2020 and each year**
 33 **thereafter a uniform tax rate throughout the township sufficient to**
 34 **meet the estimated cost of township assistance. The taxes collected**
 35 **as a result of the tax rate adopted under this subsection shall be**
 36 **credited to the township assistance fund.**

37 (h) **This subsection applies only to a township in a county having**
 38 **a consolidated city. This subsection applies to budgets for calendar**
 39 **years after 2021 and to property taxes first due and payable after**
 40 **2021. Notwithstanding any other law, in 2021 and each year**
 41 **thereafter, the township executive shall estimate the amount**
 42 **necessary to meet the cost of township assistance in the township**



1 for the ensuing calendar year and shall adopt with the township
 2 budget for property taxes due in 2022 and each year thereafter a
 3 uniform tax rate throughout the township sufficient to meet the
 4 estimated cost of township assistance. The taxes collected as a
 5 result of the tax rate adopted under this subsection shall be
 6 credited to the township assistance fund.

7 SECTION 7. IC 6-1.1-17-3.3 IS ADDED TO THE INDIANA
 8 CODE AS A NEW SECTION TO READ AS FOLLOWS
 9 [EFFECTIVE JULY 1, 2015]: Sec. 3.3. (a) This section applies only
 10 to a county not having a consolidated city. A county fiscal body
 11 shall review the proposed budget and tax levy of a township in the
 12 county in accordance with subsections (b) or (c).

13 (b) If a township's property tax rate for property taxes first due
 14 and payable in 2020 or in any year thereafter is less than or equal
 15 to the statewide average township property tax rate (as determined
 16 by the department of local government finance) during the
 17 preceding five (5) years, the township trustee shall submit the
 18 proposed township budget and tax levy to the county fiscal body
 19 for a nonbinding review in accordance with section 3.5 of this
 20 chapter.

21 (c) If a township's property tax rate for property taxes first due
 22 and payable in 2020 or in any year thereafter is more than the
 23 statewide average township property tax rate (as determined by
 24 the department of local government finance) during the preceding
 25 five (5) years, the township trustee shall submit the proposed
 26 township budget and tax levy to the county fiscal body under
 27 section 20 of this chapter. The county fiscal body shall adopt a final
 28 budget and tax levy for the township. The fiscal body may reduce
 29 or modify but not increase the proposed budget or tax levy.

30 (d) This subsection applies to a township to which
 31 IC 3-5-9-7.1(a) applies. For property taxes first due and payable in
 32 2016, 2017, 2018, and 2019, a township may submit the proposed
 33 township budget and tax levy to the county fiscal body for review
 34 and modification under section 20 of this chapter. However, a
 35 county fiscal body member who is a volunteer firefighter serving
 36 in the fire department in which the township board member is also
 37 a volunteer firefighter may not participate in a vote on the
 38 adoption of the township's budget and tax levy under section 20 of
 39 this chapter. If at least a majority of the members of the county
 40 fiscal body that approve the township budget are volunteer
 41 firefighters serving in the fire department in which the township
 42 board member is also a volunteer firefighter, the township's most



1 recent annual appropriations are continued for the ensuing budget
2 year. This subsection expires January 1, 2021.

3 SECTION 8. IC 6-1.1-17-3.4 IS ADDED TO THE INDIANA
4 CODE AS A NEW SECTION TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2015]: Sec. 3.4. (a) This section applies only
6 to a county having a consolidated city. A county fiscal body shall
7 review the proposed budget and tax levy of a township in the
8 county in accordance with subsection (b) or (c).

9 (b) If a township's property tax rate for property taxes first due
10 and payable in 2022 or in any year thereafter is less than or equal
11 to the statewide average township property tax rate (as determined
12 by the department of local government finance) during the
13 preceding five (5) years, the township trustee shall submit the
14 proposed township budget and tax levy to the city-county
15 legislative body for a nonbinding review in accordance with section
16 3.5 of this chapter.

17 (c) If a township's property tax rate for property taxes first due
18 and payable in 2022 or in any year thereafter is more than the
19 statewide average township property tax rate (as determined by
20 the department of local government finance) during the preceding
21 five (5) years, the township trustee shall submit the proposed
22 township budget and tax levy to the city-county legislative body for
23 review and modification under IC 36-3-6-9.

24 (d) This subsection applies to a township to which
25 IC 3-5-9-7.1(b) applies. For property taxes first due and payable in
26 2016, 2017, 2018, 2019, 2020, and 2021, a township may submit the
27 proposed township budget and tax levy to the city-county
28 legislative body for review and modification under IC 36-3-6-9.
29 However, a city-county legislative body member who is a volunteer
30 firefighter serving in the fire department in which the township
31 board member is also a volunteer firefighter may not participate
32 in a vote on the adoption of the township's budget and tax levy
33 under IC 36-3-6-9. If at least a majority of the members of the
34 city-county legislative body that approve the township budget are
35 volunteer firefighters serving in the fire department in which the
36 township board member is also a volunteer firefighter, the
37 township's most recent annual appropriations are continued for
38 the ensuing budget year. This subsection expires January 1, 2023.

39 SECTION 9. IC 6-1.1-17-20, AS AMENDED BY P.L.257-2013,
40 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 JULY 1, 2015]: Sec. 20. (a) This section applies to **the following**:

42 (1) Each governing body of a taxing unit that is not comprised of



a majority of officials who are elected to serve on the governing body.

(2) Each township to which section 3.3(c) and 3.3(d) of this chapter applies.

For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) As used in this section, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, except that the term does not include a public library or an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

(1) the assessed valuation of a taxing unit is entirely contained within a city or town; or

(2) the assessed valuation of a taxing unit is not entirely contained within a city or town but:

(A) the taxing unit was originally established by the city or town; or

(B) the majority of the individuals serving on the governing body of the taxing unit are appointed by the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body. The proposed budget and levy shall be submitted to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(d) If subsection (c) does not apply, the governing body of the taxing unit shall submit its proposed budget and property tax levy to the county fiscal body in the county where the taxing unit has the most assessed valuation. **A township:**

(1) to which section 3.3(c) of this chapter applies shall submit; and

(2) to which section 3.3(d) applies may submit;

its proposed budget and property tax levy to the county fiscal body of the county in which the township is located. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or



1 modify but not increase the proposed budget or tax levy.

2 (f) If a taxing unit fails to file the information required in subsection
3 (c) or (d), whichever applies, with the appropriate fiscal body by the
4 time prescribed by this section, the most recent annual appropriations
5 and annual tax levy of that taxing unit are continued for the ensuing
6 budget year.

7 (g) If the appropriate fiscal body fails to complete the requirements
8 of subsection (e) before the adoption deadline in section 5 of this
9 chapter for any taxing unit subject to this section, the most recent
10 annual appropriations and annual tax levy of the city, town, or county,
11 whichever applies, are continued for the ensuing budget year.

12 SECTION 10. IC 12-20-4-11, AS AMENDED BY P.L.73-2005,
13 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JULY 1, 2015]: Sec. 11. (a) A township assistance supervisor,
15 investigator, assistant, or other necessary employee shall be paid only
16 for the number of days the employee is actually engaged in
17 employment during each month.

18 (b) A township assistance supervisor, investigator, assistant, or other
19 necessary employee shall be paid at the rate established by the
20 township trustee from an appropriation, ~~by the township board~~ with no
21 deduction for legal holidays.

22 (c) A township assistance supervisor, investigator, assistant, or other
23 necessary employee shall be paid out of the same money as claims for
24 township assistance are paid. Claims for pay are payable upon
25 presentation of a sworn claim itemizing each day for which pay is
26 requested. Claims are to be made and filed in the same manner as other
27 claims for township assistance expenditures are payable, at least once
28 each month.

29 (d) Each township assistance chief deputy, investigator, supervisor,
30 assistant, or other necessary employee may be granted paid vacation
31 leave or sick leave under IC 5-10-6-1.

32 (e) The township trustee of a township having a population of at
33 least ten thousand (10,000) may appoint a chief deputy. A chief deputy
34 may be paid from any township funds.

35 SECTION 11. IC 12-20-5.5-1, AS AMENDED BY P.L.73-2005,
36 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 JULY 1, 2015]: Sec. 1. (a) The township trustee shall process all
38 applications for township assistance according to uniform written
39 standards and without consideration of the race, creed, nationality, or
40 gender of the applicant or any member of the applicant's household.

41 (b) The township's standards for the issuance of township assistance
42 and the processing of applications must ~~be:~~ **meet the following**



requirements:

(1) **The standards must be** governed by the requirements of this article.

(2) **The standards must be adopted as follows:**

(A) **Except as provided in clause (B),** proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners. **After December 31, 2018, this clause applies only to a township in a county having a consolidated city. This clause expires January 1, 2021.**

(B) **This clause applies as follows:**

(i) **After December 31, 2018, this clause applies only to a township in a county not having a consolidated city.**

(ii) **Notwithstanding item (i), after December 31, 2020, this clause applies to all townships.**

(3) **The standards must be adopted by the township trustee and filed with the board of county commissioners.**

~~(3)~~ (4) **The standards must be** reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law.

~~(4)~~ (5) **The standards must be** published in a single written document, including addenda attached to the document. **and**

~~(5)~~ (6) **The standards must be** posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed.

SECTION 12. IC 12-20-13-1, AS AMENDED BY P.L.73-2005, SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) A township trustee, may, with the approval of the township board do the following:

(1) Conduct the following for township assistance recipients in the township:

(A) Rehabilitation programs.

(B) Training programs.

(C) Retraining programs.

(D) Work programs.

(2) Employ personnel to supervise the programs.

(3) Pay the costs of the programs from township assistance money.

After December 31, 2018, this subsection applies only to a township in a county having a consolidated city. This subsection expires January 1, 2021.

(b) After December 31, 2018, this subsection applies only to a



1 township in a county not having a consolidated city. However, after
 2 December 31, 2020, this subsection applies to all townships. A
 3 township trustee may do the following:

4 (1) Conduct the following for township assistance recipients
 5 in the township:

6 (A) Rehabilitation programs.

7 (B) Training programs.

8 (C) Retraining programs.

9 (D) Work programs.

10 (2) Employ personnel to supervise the programs.

11 (3) Pay the costs of the programs from township assistance
 12 money.

13 SECTION 13. IC 12-20-20-2, AS AMENDED BY P.L.73-2005,
 14 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2015]: Sec. 2. (a) If money is not available for the payment of
 16 township assistance claims under section 1 of this chapter, the
 17 township board shall appeal to borrow money under IC 12-20-24.

18 (b) This subsection does not apply to a county having a consolidated
 19 city. If the township board **or (after December 31, 2018) the**
 20 **township trustee** does not appeal to borrow money under IC 12-20-24
 21 or if an appeal fails, the board of commissioners may borrow money or
 22 otherwise provide the money. If the county commissioners determine
 23 to borrow the money or otherwise provide the money, the county fiscal
 24 body shall promptly pass necessary ordinances and make the necessary
 25 appropriations to enable this to be done, after determining whether to
 26 borrow money by any of the following:

27 (1) A temporary loan against taxes levied and in the process of
 28 collection.

29 (2) The sale of county township assistance bonds or other county
 30 obligations.

31 (3) Any other lawful method of obtaining money for the payment
 32 of township assistance claims.

33 (c) This subsection applies only to a county having a consolidated
 34 city. If a township board **or (after December 31, 2020) the township**
 35 **trustee** does not appeal to borrow money under IC 12-20-24 or if an
 36 appeal fails, the board of commissioners shall borrow money or
 37 otherwise provide the money. The county fiscal body shall promptly
 38 pass necessary ordinances and make the necessary appropriations to
 39 enable this to be done, after determining whether to borrow money by
 40 any of the following methods:

41 (1) A temporary loan against taxes levied and in the process of
 42 collection.



(2) The sale of county township assistance bonds or other county obligations.

(3) Any other lawful method of obtaining money for the payment of township assistance claims.

SECTION 14. IC 12-20-21-3, AS AMENDED BY P.L.234-2013, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 3. (a) Except as provided in section 3.2 of this chapter, **the following may levy a specific tax for the purpose of providing money for the payment of township assistance expenses in the following year:**

(1) A township trustee and township board. **After December 31, 2018, this subdivision applies only to a township in a county having a consolidated city. This subdivision expires January 1, 2021.**

(2) **This subdivision applies after December 31, 2018. This subdivision applies only to a township in a county not having a consolidated city. The township trustee may levy a specific tax under this section.**

(3) **Notwithstanding subdivision (2), after December 31, 2020, the township trustees in all counties may levy a specific tax under this section.**

may levy a specific tax for the purpose of providing money for the payment of township assistance expenses in the following year. The tax may be sufficient to meet the entire requirement of the township in the following year or the part that is determined to be proper.

(b) Except as provided in section 3.2 of this chapter, if a tax levy is established under subsection (a), all proceeds derived from the tax levy shall be distributed to the township at the same time and in the same manner as proceeds from other property tax levies are distributed to the township. The proceeds of the tax levy shall be held by the township in its township assistance account free and available for the payment of township assistance obligations of the township. The funds are continuing funds and do not revert to any other fund at the end of the year.

SECTION 15. IC 12-20-22-1, AS AMENDED BY P.L.73-2005, SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) A township trustee may not, acting as administrator of township assistance, disburse any money or incur any obligation in the furnishing of township assistance in excess of the amount appropriated for that purpose.

(b) Appropriations for township assistance purposes must be made in the manner provided by law for appropriations for other township



purposes.

(c) ~~When preparing~~ **The following shall prepare** the annual budget for a township:

(1) The township trustee and the township board. **After December 31, 2018, this subdivision applies only to a township in a county having a consolidated city. This subdivision expires January 1, 2021.**

(2) **This subdivision applies after December 31, 2018. This subdivision applies only to a township in a county not having a consolidated city. The township trustee shall prepare the annual budget for the township.**

(3) **Notwithstanding subdivision (2), after December 31, 2020, the township trustees in all counties shall prepare the annual budget for the township.**

The appropriate township officials shall set out in the budget the amount of expenditures estimated to be reasonably required for current township assistance in the following calendar year. If the amount provided for township assistance in the annual budget as finally adopted and approved is insufficient to meet the requirements for that purpose, additional appropriations may be made in the manner provided by law for the making of additional appropriations by townships for other purposes.

SECTION 16. IC 12-20-22-2, AS AMENDED BY P.L.73-2005, SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. (a) Copies of all township budgets for current township assistance shall, as finally adopted and approved, be placed on file in the office of the county auditor. If an additional appropriation for current township assistance is made, ~~by a township:~~ **the following shall be filed in the office of the county auditor:**

(1) A certified copy of the action of the **following in making the additional appropriation:**

(A) **The action of the township board. After December 31, 2018, this clause applies only to a township in a county having a consolidated city. This clause expires January 1, 2021.**

(B) **The action of the township trustee. This clause applies after December 31, 2018. This clause applies only to a township in a county not having a consolidated city.**

(C) **The action of the township trustee. After December 31, 2020, this clause applies to all townships.**

~~in making the additional appropriation; and~~

(2) A certified copy of the order of the department approving the



1 additional appropriation.
 2 ~~shall be filed in the office of the county auditor.~~

3 (b) A township trustee may not pay any township assistance order
 4 or claim in excess of the amount appropriated for current township
 5 assistance purposes, except as otherwise provided by law.

6 SECTION 17. IC 12-20-24-1, AS AMENDED BY P.L.169-2006,
 7 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2015]: Sec. 1. (a) In addition to the other methods of township
 9 assistance financing provided by this article, if a township trustee for
 10 a township determines that a particular township's township assistance
 11 account will be exhausted before the end of a fiscal year, the township
 12 trustee shall notify the township board of that determination. **After**
 13 **December 31, 2018, this subsection applies only to a township in a**
 14 **county having a consolidated city. This subsection expires January**
 15 **1, 2021.**

16 (b) After receiving notice under subsection (a) that a township's
 17 township assistance account will be exhausted before the end of a fiscal
 18 year, the township board shall appeal to the department of local
 19 government finance for the right to borrow money on a short term basis
 20 to fund township assistance services in the township. **After December**
 21 **31, 2018, this subsection applies only to a township in a county**
 22 **having a consolidated city. This subsection expires January 1, 2021.**

23 (c) This subsection applies as follows:

24 (1) **After December 31, 2018, this subsection applies only to a**
 25 **township in a county not having a consolidated city.**

26 (2) **Notwithstanding subdivision (1), after December 31, 2020,**
 27 **this subsection applies to all townships.**

28 **The township trustee, upon making a determination under**
 29 **subsection (a), shall appeal to the department of local government**
 30 **finance for the right to borrow money on a short term basis to fund**
 31 **township assistance services in the township.**

32 (d) ~~In the appeal the township board under subsection (b) or (c),~~
 33 **the township** must do the following:

34 (1) Show that the amount of money contained in the township
 35 assistance account will not be sufficient to fund services required
 36 to be provided within the township by this article.

37 (2) Show the amount of money that the board estimates will be
 38 needed to fund the deficit.

39 (3) Indicate a period, not to exceed five (5) years, during which
 40 the township would repay the loan.

41 SECTION 18. IC 12-20-24-5, AS AMENDED BY P.L.169-2006,
 42 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



JULY 1, 2015]: Sec. 5. (a) If upon appeal under section 1 of this chapter the department determines that a township ~~board~~ should be allowed to borrow money under this chapter, the department shall order the township trustee to borrow the money from a financial institution on behalf of the township ~~board~~ and to deposit the money borrowed in the township's township assistance account.

(b) If upon appeal under section 1 of this chapter the department determines that the township ~~board~~ should not be allowed to borrow money, the ~~board~~ township may not do so for that year.

SECTION 19. IC 15-16-8-5, AS ADDED BY P.L.2-2008, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 5. (a) The township trustee may pay the following costs incurred in cutting or destroying detrimental plants under this chapter:

(1) Chemicals.

(2) Work.

(3) Labor, at a rate per hour to be fixed by the township trustee commensurate with local hourly wages.

(b) If the trustee believes the infestation of the real estate with detrimental plants is so great and widespread that cutting or eradication by hand methods is impractical, the trustee shall use the necessary power machinery or equipment. The trustee may pay for the work at a rate per hour fixed by the township trustee commensurate with the local hourly rate.

(c) When the work has been performed, the person doing the work shall file an itemized bill for the work in the office of the township trustee. When the bill has been approved, the trustee shall pay the bill out of the township fund. If there is no money available in the township fund for that purpose the ~~township board~~, **following** upon finding an emergency exists, shall act under IC 36-6-6-14(b), ~~or~~ IC 36-6-6-15, **IC 36-6-6.3-8(b), or IC 36-6-6.3-10** to borrow money sufficient to meet the emergency:

(1) The township board. This subdivision applies only to a township in a county having a consolidated city. This subdivision applies after December 31, 2018. This clause expires January 1, 2021.

(2) The township trustee. This subdivision applies after December 31, 2018. This subdivision applies only to a township in a county not having a consolidated city.

(3) The township trustee. After December 31, 2020, this subdivision applies to all townships.

(d) The trustee when submitting estimates to the township board for



1 action, shall include in the estimates an item sufficient to cover those
 2 expenditures. **After December 31, 2018, this subsection applies only**
 3 **to a county having a consolidated city. This subsection expires**
 4 **January 1, 2021.**

5 SECTION 20. IC 16-23-9-1, AS AMENDED BY P.L.119-2012,
 6 SECTION 138, IS AMENDED TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2015]: Sec. 1. This chapter applies to a
 8 nonprofit hospital corporation that:

9 (1) is located in a township having a population of more than
 10 eight thousand (8,000) but less than ten thousand (10,000) located
 11 in a county having a population of more than forty-seven thousand
 12 (47,000) but less than forty-seven thousand five hundred
 13 (47,500);

14 (2) has a majority of members who are residents of the township;
 15 (3) is managed by directors, a majority of whom are residents of
 16 the township and who serve without compensation;

17 (4) is free from political or sectarian influence and is required by
 18 the hospital's articles of incorporation to be so managed and
 19 maintained perpetually; and

20 (5) is unable to be maintained and supported and to perform the
 21 hospital service reasonably needed and required for the people of
 22 the township without assistance, as determined by the township
 23 trustee and township board **or (after December 31, 2018) as**
 24 **determined by the township trustee.**

25 SECTION 21. IC 16-23-9-2 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. The township board
 27 may, at the request of the township trustee, **or (after December 31,**
 28 **2018) the township trustee may** levy annually and cause to be
 29 collected as other taxes are collected a tax upon all of the taxable
 30 property within the township. The tax may not exceed six and
 31 sixty-seven hundredths cents (\$0.0667) on each one hundred dollars
 32 (\$100) of assessed valuation. The tax is for the use of the hospital in
 33 defraying the expenses of the hospital's maintenance and support, for
 34 providing necessary additions, and for the payment of mortgage
 35 indebtedness.

36 SECTION 22. IC 16-23-9-4 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 4. (a) This section
 38 applies if the township trustee and the township board ~~of the township~~
 39 determine **or (after December 31, 2018) the township trustee**
 40 **determines** the following:

41 (1) That the hospital is indebted in an amount not exceeding five
 42 thousand dollars (\$5,000), the payment of which is secured by a



1 mortgage encumbering the buildings and grounds of the hospital.

2 (2) That an addition to the hospital structure or additional
3 building or buildings, or equipment is required to enable the
4 hospital to efficiently carry on the hospital's activities under the
5 hospital's articles of incorporation.

6 (b) The township board may authorize the trustee, by special order
7 entered and signed upon the township board's records, to borrow an
8 amount on behalf of the township sufficient to pay the mortgage
9 indebtedness, or to construct and equip an addition to a building or for
10 an additional building. The township board may authorize the trustee
11 of the township to **or (after December 31, 2018) the township trustee**
12 **may** issue bonds of the township to pay the debt created. The bonds:

13 (1) may run for a period not exceeding ten (10) years;

14 (2) may bear interest at any rate; and

15 (3) shall be sold by one (1) of the trustees, with the consent of the
16 township board, for not less than par value.

17 (c) The township board **or (after December 31, 2018) the**
18 **township trustee** shall annually levy sufficient taxes to pay at least
19 one-tenth (1/10) of the township bonds, including interest, and the
20 township trustee shall apply the tax levy collected each year to the
21 retirement of the bonds and the payment of the interest on the bonds.
22 The bonds issued under this section may not exceed an amount equal
23 to one percent (1%) of the adjusted value of all the taxable property in
24 the township, including that in a town, as determined under IC 36-1-15.

25 (d) This debt may not be created except by the township board **or**
26 **(after December 31, 2018) the township trustee** in the manner
27 specified in this section. A payment of an unauthorized debt by a
28 trustee from public funds is recoverable upon the bond of the trustee.

29 (e) The township trustee shall pay the proceeds from the borrowing
30 and the sale of bonds into the treasury of the hospital. The hospital may
31 use the money only to pay the mortgage indebtedness for which bonds
32 had been sold or for construction and equipment of buildings or
33 additions to buildings.

34 SECTION 23. IC 23-14-69-5 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 5. (a) If:

36 (1) no land suitable for a public cemetery is donated to a
37 township; and

38 (2) if the township legislative body adopts a resolution approving
39 the purchase;

40 the township executive may purchase land for the purpose of
41 establishing a public cemetery. **After December 31, 2018, this**
42 **subsection applies only to a township in a county having a**



consolidated city. This subsection expires January 1, 2021.

(b) This subsection applies as follows:

(1) After December 31, 2018, this subsection applies only to a township in a county not having a consolidated city.

(2) Notwithstanding subdivision (1), after December 31, 2020, this subsection applies to all townships.

If no land suitable for a public cemetery is donated to a township, the township executive may purchase land for the purpose of establishing a public cemetery.

~~(b)~~ (c) When land is purchased and conveyed to the township under subsection (a), this section, the land must be set apart, kept in repair, and used as provided in section 6 of this chapter.

SECTION 24. IC 33-34-1-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 6. A division of the small claims court must be a full-time division or a part-time division as determined by the individual township boards appropriate township officers following a hearing conducted under section 7 of this chapter.

SECTION 25. IC 33-34-1-7, AS AMENDED BY P.L.174-2006, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 7. (a) A hearing must be conducted to obtain evidence, opinions, advice, and suggestions from public officials and the general public concerning:

(1) whether a small claims court should be established or abolished in the township, if the township has a population of less than fifteen thousand (15,000) persons;

(2) whether the small claims court should be full time or part time;

(3) the location of the small claims court courtroom and offices; and

(4) other relevant matters.

(b) A hearing under this section shall be conducted by the following:

(1) The township board. This subdivision expires January 1, 2021.

(2) The township trustee. This subdivision applies after December 31, 2020.

SECTION 26. IC 33-34-1-9, AS AMENDED BY P.L.174-2006, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 9. Not more than two (2) weeks after a hearing is conducted under section 7 of this chapter, the township board officers conducting the hearing shall, after considering the evidence, opinions,



advice, and suggestions presented at the hearing, enter an order concerning:

- (1) whether a small claims court shall be established or abolished in the township if the township has a population of less than fifteen thousand (15,000) persons;
- (2) whether the small claims court if any, shall function full time or part time;
- (3) the location of the small claims court courtroom and offices under IC 33-34-6-1; and
- (4) other relevant matters.

SECTION 27. IC 33-34-2-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 5. (a) The salary of a judge who serves full time must be in an amount determined by **the following:**

- (1) The township board of the township in which the small claims court is located. **This subdivision expires January 1, 2021.**
- (2) **The township trustee of the township in which the small claims court is located. This subdivision applies after December 31, 2020.**

(b) The salary of each judge who serves part time must be in an amount determined by the township board and approved by the city-county council.

(c) The salary of a judge may not be reduced during the judge's term of office.

(d) At any other time, salaries of any full-time or part-time judge may be increased or decreased by the **appropriate** township ~~board~~ **officers under subsection (a)** of the township in which the small claims court is located.

SECTION 28. IC 33-34-2-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 14. (a) The resignation of a judge shall be delivered to the clerk of the circuit court. The clerk shall advise the circuit court and ~~the appropriate township board~~ **officers under section 5(a) of this chapter.**

(b) A vacancy occurring in a judgeship must be filled under IC 3-13-10.

SECTION 29. IC 36-1-2-6, AS AMENDED BY P.L.186-2006, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 6. "Fiscal body" means **the following:**

- (1) **The** county council, for a county not having a consolidated city.
- (2) **The** city-county council, for a consolidated city or county having a consolidated city.



(3) **The** common council, for a city other than a consolidated city.

(4) **The** town council, for a town.

(5) **The** township board, for a township. **After December 31, 2018, this subdivision applies only to a township in a county having a consolidated city. This subdivision expires January 1, 2021.**

(6) **After December 31, 2018, the township trustee for a township in a county not having a consolidated city. This subdivision expires January 1, 2021.**

(7) **After December 31, 2020, the township trustee for a township.**

~~(6)~~ (8) **The** governing body or budget approval body, for any other political subdivision that has a governing body or budget approval body. ~~or~~

~~(7)~~ (9) **The** chief executive officer of any other political subdivision that does not have a governing body or budget approval body.

SECTION 30. IC 36-1-2-9, AS AMENDED BY P.L.77-2014, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 9. "Legislative body" means the **following**:

(1) **The** board of county commissioners, for a county not subject to IC 36-2-2.5, IC 36-2-3.5, or IC 36-3-1.

(2) **The** county council, for a county subject to IC 36-2-2.5 or IC 36-2-3.5.

(3) **The** city-county council, for a consolidated city or county having a consolidated city.

(4) **The** common council, for a city other than a consolidated city.

(5) **The** town council, for a town.

(6) **The** township board, for a township. **After December 31, 2018, this subdivision applies only to a township in a county having a consolidated city. This subdivision expires January 1, 2021.**

(7) **After December 31, 2018, the township trustee of a township in a county not having a consolidated city. This subdivision expires January 1, 2021.**

(8) **After December 31, 2020, the township trustee of a township.**

~~(7)~~ (9) **The** governing body of any other political subdivision that has a governing body. ~~or~~

~~(8)~~ (10) **The** chief executive officer of any other political subdivision that does not have a governing body.

SECTION 31. IC 36-1-8-5, AS AMENDED BY P.L.1-2007,



1 SECTION 238, IS AMENDED TO READ AS FOLLOWS
 2 [EFFECTIVE JULY 1, 2015]: Sec. 5. (a) This section applies to all
 3 funds raised by a general or special tax levy on all the taxable property
 4 of a political subdivision.

5 (b) Whenever the purposes of a tax levy have been fulfilled and an
 6 unused and unencumbered balance remains in the fund, the fiscal body
 7 of the political subdivision shall order the balance of that fund to be
 8 transferred as follows, unless a statute provides that it be transferred
 9 otherwise:

10 (1) **The** funds of a county **shall be transferred** to the general
 11 fund or rainy day fund of the county, as provided in section 5.1 of
 12 this chapter.

13 (2) **The** funds of a municipality **shall be transferred** to the
 14 general fund or rainy day fund of the municipality, as provided in
 15 section 5.1 of this chapter.

16 (3) **The** funds of a township for redemption of township
 17 assistance obligations **shall be transferred** to the township
 18 assistance fund of the township or rainy day fund of the township,
 19 as provided in section 5.1 of this chapter.

20 (4) **The** funds of any other political subdivision **shall be**
 21 **transferred** to the general fund or rainy day fund of the political
 22 subdivision, as provided in section 5.1 of this chapter. However,
 23 if the political subdivision is dissolved or does not have a general
 24 fund or rainy day fund, then to the general fund of each of the
 25 units located in the political subdivision in the same proportion
 26 that the assessed valuation of the unit bears to the total assessed
 27 valuation of the political subdivision.

28 (c) Whenever an unused and unencumbered balance remains in the
 29 civil township fund of a township and a current tax levy for the fund is
 30 not needed the township fiscal body may order any part of the balance
 31 of that fund transferred to the debt service fund of the school
 32 corporation located in or partly in the township. However, if more than
 33 one (1) school corporation is located in or partly in the township, then
 34 any sum transferred shall be transferred to the debt service fund of each
 35 of those school corporations in the same proportion that the part of the
 36 assessed valuation of the school corporation in the township bears to
 37 the total assessed valuation of the township.

38 (d) If there is:

39 (1) an unexpended balance in the debt service fund of any school
 40 township; and

41 (2) no outstanding bonded or other indebtedness of the school
 42 township to the payment of which the unexpended balance or any



part of the unexpended balance can be legally applied;
the township trustee of the township, with the approval of the township board, may transfer the unexpended balance in the debt service fund to the school general fund of the school township.

(e) Whenever any township has collected any fund for the special or specific purpose of erecting or constructing a school building and the township trustee of the township decides to abandon the proposed work of erecting or constructing the school building, the township trustee of the township shall transfer the fund collected for the special or specific purpose to the township fund of the township, upon the order of the township board to make the transfer. It is lawful thereafter to use the funds for any purpose for which the township funds of the township may be used.

(f) Transfers to a political subdivision's rainy day fund may be made at any time during the political subdivision's fiscal year.

(g) A township executive:

(1) of a township in a county not having a consolidated city has, after December 31, 2018; and

(2) of a township in a county having a consolidated city has, after December 31, 2020;

full and complete authority to take any action required under this section necessary to make a transfer to or from a fund under this section.

SECTION 32. IC 36-3-6-9, AS AMENDED BY P.L.137-2012, SECTION 118, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 9. (a) Except as provided in subsection (d), the city-county legislative body shall review the proposed operating and maintenance budgets and tax levies and adopt final operating and maintenance budgets and tax levies for each of the following entities in the county:

(1) An airport authority operating under IC 8-22-3.

(2) A public library operating under IC 36-12.

(3) A capital improvement board of managers operating under IC 36-10.

(4) A public transportation corporation operating under IC 36-9-4.

(5) A health and hospital corporation established under IC 16-22-8.

(6) Any other taxing unit (as defined in IC 6-1.1-1-21) that is located in the county and has a governing body that is not comprised of a majority of officials who are elected to serve on the governing body.

(7) A township to which section 9.5 of this chapter applies.



1 Except as provided in subsection (c), the city-county legislative body
 2 may reduce or modify but not increase a proposed operating and
 3 maintenance budget or tax levy under this section.

4 (b) The board of each entity listed in subsection (a) shall, after
 5 adoption of its proposed budget and tax levies, submit them, along with
 6 detailed accounts, to the city clerk before September 2.

7 (c) The city-county legislative body or, when subsection (d) applies,
 8 the fiscal body of an excluded city or town shall review the issuance of
 9 bonds of an entity listed in subsection (a). Approval of the city-county
 10 legislative body or, when subsection (d) applies, the fiscal body of an
 11 excluded city or town is required for the issuance of bonds. The
 12 city-county legislative body or the fiscal body of an excluded city or
 13 town may not reduce or modify a budget or tax levy of an entity listed
 14 in subsection (a) in a manner that would:

15 (1) limit or restrict the rights vested in the entity to fulfill the
 16 terms of any agreement made with the holders of the entity's
 17 bonds; or

18 (2) in any way impair the rights or remedies of the holders of the
 19 entity's bonds.

20 (d) If the assessed valuation of a taxing unit is entirely contained
 21 within an excluded city or town (as described in IC 36-3-1-7) that is
 22 located in a county having a consolidated city, the governing body of
 23 the taxing unit shall submit its proposed operating and maintenance
 24 budget and tax levies to the city or town fiscal body for approval and
 25 not the city-county legislative body. Except as provided in subsection
 26 (c), the fiscal body of the excluded city or town may reduce or modify
 27 but not increase a proposed operating and maintenance budget or tax
 28 levy under this section.

29 SECTION 33. IC 36-3-6-9.5 IS ADDED TO THE INDIANA CODE
 30 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 31 1, 2015]: **Sec. 9.5. (a) If a township's proposed property tax rate for
 32 property taxes first due and payable in 2022 or in any year
 33 thereafter is more than the statewide average township property
 34 tax rate (as determined by the department of local government
 35 finance) during the preceding five (5) years, the township trustee
 36 shall submit the township budget to the city-county legislative body
 37 under section 9 of this chapter. The city-county legislative body
 38 may reduce or modify but not increase a proposed township
 39 operating and maintenance budget or tax levy under this section.**

40 (b) This subsection applies to a township to which
 41 IC 3-5-9-7.1(b) applies. For property taxes first due and payable in
 42 2016, 2017, 2018, 2019, 2020, and 2021, a township may submit the



1 proposed township budget and tax levy to the city-county
 2 legislative body for review and modification under section 9 of this
 3 chapter. The city-county legislative body may reduce or modify but
 4 not increase a proposed township operating and maintenance
 5 budget or tax levy under this section. However, a city-county
 6 legislative body member who is a volunteer firefighter serving in
 7 the fire department in which the township board member is also a
 8 volunteer firefighter may not participate in a vote on the adoption
 9 of the township's budget and tax levy under IC 36-3-6-9. If at least
 10 a majority of the members of the city-county legislative body that
 11 approve the township budget are volunteer firefighters serving in
 12 the fire department in which the township board member is also a
 13 volunteer firefighter, the township's most recent annual
 14 appropriations are continued for the ensuing budget year. This
 15 subsection expires on January 1, 2023.

16 SECTION 34. IC 36-6-1.5-1, AS ADDED BY P.L.240-2005,
 17 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2015]: Sec. 1. (a) This chapter does not apply to a township
 19 in a county containing a consolidated city.

20 (b) This chapter expires January 1, 2019.

21 SECTION 35. IC 36-6-1.6-11 IS ADDED TO THE INDIANA
 22 CODE AS A NEW SECTION TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2015]: Sec. 11. This chapter expires January
 24 1, 2019.

25 SECTION 36. IC 36-6-4-3, AS AMENDED BY P.L.1-2009,
 26 SECTION 163, IS AMENDED TO READ AS FOLLOWS
 27 [EFFECTIVE JULY 1, 2015]: Sec. 3. The executive shall do the
 28 following:

- 29 (1) Keep a written record of official proceedings.
- 30 (2) Manage all township property interests.
- 31 (3) Keep township records open for public inspection.
- 32 (4) Attend all meetings of the township legislative body. **After**
 33 **December 31, 2018, this subdivision applies only to a township**
 34 **in a county having a consolidated city. This subdivision**
 35 **expires January 1, 2021.**
- 36 (5) Receive and pay out township funds.
- 37 (6) Examine and settle all accounts and demands chargeable
 38 against the township.
- 39 (7) Administer township assistance under IC 12-20 and
 40 IC 12-30-4.
- 41 (8) Perform the duties of fence viewer under IC 32-26.
- 42 (9) Provide and maintain cemeteries under IC 23-14.



(10) Provide fire protection under IC 36-8, except in a township that:

(A) is located in a county having a consolidated city; and

(B) consolidated the township's fire department under IC 36-3-1-6.1.

(11) File an annual personnel report under IC 5-11-13.

(12) Provide and maintain township parks and community centers under IC 36-10.

(13) Destroy detrimental plants, noxious weeds, and rank vegetation under IC 15-16-8.

(14) Provide insulin to the poor under IC 12-20-16.

(15) Perform other duties prescribed by statute.

SECTION 37. IC 36-6-4-11, AS AMENDED BY P.L.73-2005, SECTION 174, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 11. (a) At the township legislative body's annual meeting under IC 36-6-6-11 **or the hearing under IC 36-6-6.3-3**, the executive shall:

(1) present an itemized written statement of the estimated expenditures for which appropriations are requested **or proposed**, specifying:

(A) the number of teachers employed;

(B) the salary of each teacher employed;

(C) the property of the township (and supplies on hand);

(D) the estimated value of the property of the township (and supplies on hand);

(E) the supplies necessary for each school; and

(F) the need for township assistance in the township; and

(2) submit to questions from the legislative body or taxpayers concerning expenditures of the township.

(b) The written statement required under subsection (a)(1) must comply with forms prescribed by the state board of accounts and show the amount of each item to be charged against township funds.

SECTION 38. IC 36-6-4-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 12. (a) At the annual meeting of the township legislative body under IC 36-6-6-9 **or the hearing under IC 36-6-6.3-3**, the executive shall present a complete report of all receipts and expenditures of the preceding calendar year, including the balance to the credit of each fund controlled by the executive. If the executive controls any money that is not included in a particular fund, then the executive shall state all the facts concerning that money in the report.

(b) Each item of expenditure must be accompanied by the verified



1 voucher of the person to whom the sum was paid, stating:

- 2 (1) why the payment was made;
 3 (2) that the receipt is for the exact sum received;
 4 (3) that no part of the sum has been retained by the executive; and
 5 (4) that no part of the sum has been or is to be returned to the
 6 executive or any other person.

7 The executive may administer oaths to persons giving these receipts.

8 (c) The executive shall swear or affirm that:

- 9 (1) the report shows all sums received by ~~him~~; **the executive**;
 10 (2) the expenditures credited have been fully paid in the sums
 11 stated, without express or implied agreement that any part of the
 12 sums is to be retained by or returned to the executive or any other
 13 person; and
 14 (3) the executive has received no money or other property in
 15 consideration of any contract entered into on behalf of the
 16 township.

17 (d) Within ten (10) days after the legislative body's action under
 18 IC 36-6-6-9, the executive shall file a copy of the report and its
 19 accompanying vouchers, as adopted by the legislative body, in the
 20 county auditor's office. The legislative body may, for the benefit of the
 21 township, bring a civil action against the executive if the executive fails
 22 to file the report within ten (10) days after the legislative body's action.
 23 The legislative body may recover five dollars (\$5) for each day beyond
 24 the time limit for filing the report, until the report is filed.

25 SECTION 39. IC 36-6-4-15 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 15. (a) If the executive
 27 resigns or dies, ~~he the executive~~ or ~~his the executive's~~ personal
 28 representative shall immediately deliver to the new executive custody
 29 of all funds and property of the township.

30 (b) The new executive shall then issue a call for a special meeting
 31 of the township legislative body, to be held not more than fifteen (15)
 32 days later. At the special meeting the legislative body shall:

- 33 (1) examine the records of the township;
 34 (2) inquire into the conduct of the executive's office; and
 35 (3) approve in whole or in part the records, receipts, and
 36 expenditures of the township to the date of death or resignation of
 37 the former executive.

38 **After December 31, 2018, this subsection applies only in a county**
 39 **having a consolidated city. This subsection expires January 1, 2021.**

40 (b) (c) In ~~his the trustee's~~ annual report to the legislative body, **or**
 41 **the trustee's hearing under IC 36-6-6.3-3**, the new executive shall
 42 distinguish between ~~his the executive's~~ transactions and those of the



former executive. The legislative body need not, at its annual meeting under IC 36-6-6-9, review items in the report that were considered at the special meeting.

SECTION 40. IC 36-6-5-1, AS AMENDED BY P.L.1-2009, SECTION 164, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township:

(1) having:

(A) a population of more than eight thousand (8,000); or

(B) an elected township assessor or the authority to elect a township assessor before January 1, 1979; and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(b) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each township:

(1) having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if:

(A) the legislative body of the township, by resolution, declares that the office of township assessor is necessary; and

(B) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2; and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(c) Subject to subsection (g), a township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section. **This subsection expires January 1, 2019.**

(d) Subject to subsection (g), after 2008 a township assessor shall be elected under IC 3-10-2-13 only by the voters of each township in which:

(1) the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000); and

(2) the transfer to the county assessor of the assessment duties prescribed by IC 6-1.1 is disapproved in the referendum under IC 36-2-15.

(e) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township.

(f) The term of office of a township assessor is four (4) years,



beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.

(g) A person who runs for the office of township assessor in an election after June 30, 2008, is subject to IC 3-8-1-23.6.

(h) After June 30, 2008, the county assessor shall perform the assessment duties prescribed by IC 6-1.1 in a township in which the number of parcels of real property on January 1, 2008, is less than fifteen thousand (15,000).

SECTION 41. IC 36-6-6-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) This chapter applies to all townships.

(b) After December 31, 2018, this chapter applies only to a township in a county having a consolidated city. This chapter expires January 1, 2021.

SECTION 42. IC 36-6-6.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]:

Chapter 6.1. Transfer of Township Board Powers and Duties in a County Other Than Marion County

Sec. 1. This chapter applies after December 31, 2018. This chapter applies only to a township in a county not having a consolidated city.

Sec. 2. On January 1, 2019, the township boards of the townships in the county are dissolved.

Sec. 3. On January 1, 2019, all property, assets, funds, equipment, records, rights, contracts, obligations, and liabilities of a township board of a township are transferred to or assumed by the township trustee.

Sec. 4. Beginning January 1, 2019, the township trustee shall exercise the legislative and fiscal powers assigned in the Indiana Code to township boards, including the authority to adopt the township's annual budget and to levy township property taxes for township funds.

Sec. 5. Notwithstanding any other law, if a statute requires the township board to take an action by resolution, a township trustee shall instead take the action by issuing an executive order.

Sec. 6. (a) The dissolution of a township board under section 2 of this chapter does not invalidate:

(1) any resolutions, fees, schedules, or other actions adopted



1 or taken by the township board; or
 2 (2) any appointments made by the township board;
 3 before January 1, 2019.

4 (b) After December 31, 2018, any reference:
 5 (1) in the Indiana Code;
 6 (2) in the Indiana Administrative Code; or
 7 (3) in any resolution;

8 to the township board or township legislative body of a township
 9 shall be considered a reference to the township trustee.

10 SECTION 43. IC 36-6-6.2 IS ADDED TO THE INDIANA CODE
 11 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2015]:

13 **Chapter 6.2. Transfer of Township Board Powers and Duties in**
 14 **Marion County**

15 **Sec. 1. This chapter applies after December 31, 2020. This**
 16 **chapter applies only to a township in a county having a**
 17 **consolidated city.**

18 **Sec. 2. On January 1, 2021, the township boards of the**
 19 **townships in the county are dissolved.**

20 **Sec. 3. On January 1, 2021, all property, assets, funds,**
 21 **equipment, records, rights, contracts, obligations, and liabilities of**
 22 **a township board of a township are transferred to or assumed by**
 23 **the township trustee.**

24 **Sec. 4. Beginning January 1, 2021, the township trustee shall**
 25 **exercise the legislative and fiscal powers assigned in the Indiana**
 26 **Code to township boards, including the authority to adopt the**
 27 **township's annual budget and to levy township property taxes for**
 28 **township funds.**

29 **Sec. 5. Notwithstanding any other law, if a statute requires the**
 30 **township board to take an action by resolution, a township trustee**
 31 **shall instead take the action by issuing an executive order.**

32 **Sec. 6. (a) The dissolution of a township board under section 2**
 33 **of this chapter does not invalidate:**

34 (1) any resolutions, fees, schedules, or other actions adopted
 35 or taken by the township board; or
 36 (2) any appointments made by the township board;
 37 before January 1, 2021.

38 (b) After December 31, 2020, any reference:
 39 (1) in the Indiana Code;
 40 (2) in the Indiana Administrative Code;
 41 (3) in any resolution; or
 42 (4) in any deed, lease, contract, or other official document or



instrument;
to the township board or township legislative body of a township
shall be considered a reference to the township trustee.

SECTION 44. IC 36-6-6.3 IS ADDED TO THE INDIANA CODE
AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2015]:

**Chapter 6.3. Fiscal and Legislative Powers of the Township
Trustee**

Sec. 1. This chapter applies as follows:

(1) This chapter applies after December 31, 2018. This
chapter applies only to a township in a county not having a
consolidated city.

(2) Notwithstanding subdivision (1), this chapter applies after
December 31, 2020, to all townships.

**Sec. 2. A township taxpayer may appear at any hearing of the
township trustee and be heard as to:**

- (1) an estimate of expenditures;
- (2) a proposed levy of taxes;
- (3) the executive's annual report; or
- (4) any other matter being considered by the township trustee.

**Sec. 3. (a) The trustee shall hold a public hearing on or before
the third Tuesday after the first Monday in February of each year.
The township trustee shall present the township trustee's annual
report. The township trustee may send for persons, books, and
papers necessary in the presentation of the report and may
administer oaths necessary in the examination of the report.**

**(b) Any sum in the control of the executive that remains
unexpended and is not subject to liability shall be credited in favor
of the fund for which it was appropriated. Any fund expended, in
whole or in part, for a purpose for which it was not appropriated
shall be considered unexpended and in the control of the executive,
who is liable on the executive's bond for such an expenditure.**

**Sec. 4. (a) This section does not apply to the appropriation of
money to pay a deputy or an employee of a township assessor with
assessment duties or to an elected township assessor.**

(b) The township trustee shall fix the:

- (1) salaries;
- (2) wages;
- (3) rates of hourly pay; and
- (4) remuneration other than statutory allowances;

of all officers and employees of the township.

(c) Subject to subsection (d), the township trustee may reduce



1 the salary of an appointed official. However, except as provided in
 2 subsection (e), the official is entitled to a salary that is not less than
 3 the salary fixed for the first year of the term of office that
 4 immediately preceded the current term of office. Except as
 5 provided in subsection (e), the township trustee may not alter the
 6 salaries of elected or appointed officers during the fiscal year for
 7 which they are fixed, but the township trustee may add or
 8 eliminate any other position and change the salary of any other
 9 employee, if the necessary funds and appropriations are available.

10 (d) If a change in the mileage allowance paid to state officers
 11 and employees is established by July 1 of any year, the change shall
 12 be included in the compensation fixed for the township trustee and
 13 assessor under this section, to take effect January 1 of the next
 14 year. However, the township trustee may by executive order
 15 provide for the change in the sum per mile to take effect before
 16 January 1 of the next year.

17 (e) This subsection applies when a township executive dies or
 18 resigns from office. A person filling the vacancy of the township
 19 executive shall receive at least the same salary the previous
 20 township executive received for the remainder of the unexpired
 21 term of office of the township executive (as set forth in
 22 IC 36-6-4-2), unless the person consents to a reduction in salary.

23 Sec. 5. (a) The township trustee shall adopt the township's
 24 annual budget in accordance with IC 6-1.1-17, subject to review
 25 and approval by the county fiscal body under IC 6-1.1-17-20 if
 26 required by IC 6-1.1-17-3.3 or the city-county legislative body
 27 under IC 36-3-6-9 if required by IC 6-1.1-17-3.4.

28 (b) The township trustee shall include in the budget:

29 (1) provisions for the payment of existing debt of the township
 30 as it becomes due; and

31 (2) the salaries fixed under section 4 of this chapter.

32 (c) Subject to review and approval by the county fiscal body
 33 under IC 6-1.1-17-20 or the city-county legislative body under
 34 IC 36-3-6-9, the township trustee shall levy taxes for the township
 35 funds on property in the township and fix rates of taxation
 36 sufficient to provide that revenue during the next year.

37 (d) On the assessment date, as defined by IC 6-1.1-1-2, the rates
 38 of taxation adopted under this section become a levy and a lien on
 39 all taxable property in the township, including property in
 40 municipalities in the township. The levy constitutes an
 41 appropriation for the specific items in the township trustee's
 42 estimates.



1 **Sec. 6. (a) The township trustee may appropriate money for**
 2 **membership of the township in county, state, or national**
 3 **associations that:**

- 4 **(1) are of a civic, educational, or governmental nature; and**
 5 **(2) have as a purpose the improvement of township**
 6 **governmental operations.**

7 **The township representatives may participate in the activities of**
 8 **the associations, and the legislative body may appropriate money**
 9 **to defray the expenses of township representatives in connection**
 10 **with the activities of the associations.**

11 **(b) Each representative of the township attending any meeting,**
 12 **conference, seminar, or convention approved by the township**
 13 **trustee shall be allowed reimbursement for all necessary and**
 14 **legitimate expenses incurred while representing the township.**
 15 **Expenses shall be paid to each representative in accordance with**
 16 **the township's reimbursement policy, which may include an**
 17 **established per diem rate, as adopted by the township trustee.**

18 **Sec. 7. The township trustee may appropriate and transfer**
 19 **money to the county treasurer for use throughout the county under**
 20 **agreements made by the township and the county under IC 36-1-7.**

21 **Sec. 8. (a) The township trustee may determine whether there**
 22 **is a need for fire and emergency services or there is another**
 23 **emergency requiring the expenditure of money not included in the**
 24 **township's budget estimates and levy.**

25 **(b) Subject to section 9 of this chapter, if the township trustee**
 26 **finds that a need for fire and emergency services or that another**
 27 **emergency exists, the executive may issue an executive order of the**
 28 **executive's determination to borrow a specified amount of money**
 29 **sufficient to meet the emergency. However, the township trustee**
 30 **may not borrow money under this subsection in more than three**
 31 **(3) calendar years during any five (5) year period.**

32 **(c) Notwithstanding IC 36-8-13-4(a), the township trustee may**
 33 **borrow a specified sum from a township fund other than the**
 34 **township firefighting fund if the executive finds that the emergency**
 35 **requiring the expenditure of money is related to paying the**
 36 **operating expenses of a township fire department or a volunteer**
 37 **fire department. The township trustee shall cover the debt created**
 38 **by making a levy to the credit of the fund for which the amount**
 39 **was borrowed under this subsection.**

40 **(d) In determining whether a fire and emergency services need**
 41 **exists requiring the expenditure of money not included in the**
 42 **township's budget estimates and levy, the township trustee and any**



1 reviewing authority considering the approval of the additional
2 borrowing shall consider the following factors:

3 (1) The current and projected certified and noncertified
4 public safety payroll needs of the township.

5 (2) The current and projected need for fire and emergency
6 services within the jurisdiction served by the township.

7 (3) Any applicable national standards or recommendations
8 for the provision of fire protection and emergency services.

9 (4) Current and projected growth in the number of residents
10 and other citizens served by the township, emergency service
11 runs, certified and noncertified personnel, and other
12 appropriate measures of public safety needs in the
13 jurisdiction served by the township.

14 (5) Salary comparisons for certified and noncertified public
15 safety personnel in the township and other surrounding or
16 comparable jurisdictions.

17 (6) Prior annual expenditures for fire and emergency services,
18 including all amounts budgeted under this chapter.

19 (7) Current and projected growth in the assessed value of
20 property requiring protection in the jurisdiction served by the
21 township.

22 (8) Other factors directly related to the provision of public
23 safety within the jurisdiction served by the township.

24 (e) If the township received additional funds under this chapter
25 in the immediately preceding budget year for an approved
26 expenditure, any reviewing authority shall take into consideration
27 the use of the funds in the immediately preceding budget year and
28 the continued need for funding the services and operations to be
29 funded with the proceeds of the loan.

30 (f) This subsection applies to a township that is allowed an
31 increase in its maximum permissible ad valorem property tax levy
32 under IC 6-1.1-18.5-13(c). The restrictions on borrowing set forth
33 in this subsection are instead of the restrictions set forth in
34 subsection (b). Repayments of the money borrowed in 2012 or
35 2013, as applicable, may be made over a three (3) year period
36 beginning in 2014 and ending in 2016. Each year the township may
37 borrow the amount necessary to repay one-third (1/3) of the
38 principal and interest of that debt. After 2016, the township may
39 not borrow money under subsection (b) in more than three (3)
40 calendar years during any five (5) year period.

41 Sec. 9. (a) If the township trustee issues an executive order
42 under section 10 of this chapter of the executive's determination to



1 borrow money, not less than ten (10) taxpayers in the township
 2 who disagree with the executive order may file a petition in the
 3 office of the county auditor not more than thirty (30) days after
 4 notice of the executive order is given. The petition must state the
 5 taxpayers' objections and the reasons why the taxpayers believe
 6 the executive order is unnecessary or unwise.

7 (b) The county auditor shall immediately certify a copy of the
 8 petition filed under subsection (a), together with other data
 9 necessary to present the questions involved, to the department of
 10 local government finance. Upon receipt of the certified petition and
 11 other data, the department of local government finance shall fix a
 12 time and place for a hearing of the matter. The hearing shall be
 13 held not less than five (5) and not more than thirty (30) days after
 14 the receipt of the certified documents. The hearing shall be held in
 15 the county where the petition arose. Notice of the hearing shall be
 16 given by the department of local government finance to the
 17 township and to the first ten (10) taxpayer petitioners listed on the
 18 petition by letter. The letter shall be sent to the first ten (10)
 19 taxpayer petitioners at the taxpayer's usual place of residence at
 20 least five (5) days before the date of the hearing.

21 (c) A:

- 22 (1) taxpayer who signed a petition filed under subsection (a);
 23 or
 24 (2) township against which a petition is filed under subsection
 25 (a);

26 may petition for judicial review of the final determination of the
 27 department of local government finance under subsection (b). The
 28 petition must be filed in the tax court not more than forty-five (45)
 29 days after the date of the department's final determination.

30 Sec. 10. (a) If the township trustee finds that an emergency
 31 requires the borrowing of money to meet the township's current
 32 expenses, the township trustee may take out temporary loans in an
 33 amount not more than eighty percent (80%) of the total anticipated
 34 revenue for the remainder of the year in which the loans are taken
 35 out.

36 (b) The township trustee must authorize the temporary loans by
 37 an executive order:

- 38 (1) stating the nature of the consideration for the loans;
 39 (2) stating the time the loans are payable;
 40 (3) stating the place the loans are payable;
 41 (4) stating a rate of interest;
 42 (5) stating the anticipated revenues on which the loans are



1 based and out of which they are payable; and
 2 (6) appropriating a sufficient amount of the anticipated
 3 revenues on which the loans are based and out of which they
 4 are payable for the payment of the loans.

5 (c) The loans must be evidenced by time warrants of the
 6 township stating:

- 7 (1) the nature of the consideration;
- 8 (2) the time payable;
- 9 (3) the place payable; and
- 10 (4) the anticipated revenues on which they are based and out
 11 of which they are payable.

12 SECTION 45. IC 36-6-10 IS ADDED TO THE INDIANA CODE
 13 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2015]:

15 **Chapter 10. Township Capital Improvement Plan**

16 **Sec. 1. This chapter applies:**

- 17 (1) after December 31, 2018, in a county not having a
 18 consolidated city; and
- 19 (2) after December 31, 2020, in a county having a consolidated
 20 city.

21 **Sec. 2. As used in this chapter, "capital improvement" means:**

- 22 (1) acquisition of land;
- 23 (2) site improvements;
- 24 (3) infrastructure improvements;
- 25 (4) construction of buildings or structures;
- 26 (5) rehabilitation, renovation, or enlargement of buildings or
 27 structures; or
- 28 (6) acquisition or improvement of machinery, equipment,
 29 furnishings, or facilities.

30 **Sec. 3. As used in this chapter, "capital improvement fund"**
 31 **means a township fund in which the money in the fund may be used**
 32 **for the payment of capital improvements. The term includes:**

- 33 (1) a cumulative firefighting building and equipment fund
 34 under IC 36-8-14;
- 35 (2) an equipment replacement fund under IC 36-8-19-8.5;
- 36 (3) a cumulative township vehicle and building fund under
 37 IC 36-9-17.5;
- 38 (4) a cumulative building fund under IC 36-10-7.5-19; and
- 39 (5) any other fund established by a township for the payment
 40 of capital improvements.

41 **Sec. 4. As used in this chapter, "plan" refers to a township**
 42 **capital improvement plan adopted or amended under this chapter.**



1 **Sec. 5. Before a township may collect property taxes for a**
 2 **capital improvement fund in a particular year, the township**
 3 **trustee must prepare a proposed or amended plan in the**
 4 **immediately preceding year. The township trustee shall, not later**
 5 **than August 1, hold a public hearing on a proposed or amended**
 6 **plan and adopt the proposed or amended plan.**

7 **Sec. 6. (a) The department of local government finance shall**
 8 **prescribe the format of the plan.**

9 **(b) A plan must:**

10 **(1) apply to at least the three (3) years immediately following**
 11 **the year the plan is adopted;**

12 **(2) estimate for each year to which the plan applies the nature**
 13 **and amount of proposed expenditures from the capital**
 14 **improvement fund; and**

15 **(3) estimate:**

16 **(A) the source of all revenue to be dedicated to the**
 17 **proposed expenditures in the upcoming calendar year; and**

18 **(B) the amount of property taxes to be collected in the**
 19 **upcoming calendar year and retained in the fund for**
 20 **expenditures proposed for a later year.**

21 **Sec. 7. A township trustee may amend a plan to:**

22 **(1) provide money for the purposes of the fund; or**

23 **(2) supplement money accumulated in the fund for the**
 24 **purposes of the fund.**

25 **Sec. 8. The plan shall be considered by:**

26 **(1) the county fiscal body in reviewing the township budget**
 27 **under IC 6-1.1-17-3.5, IC 6-1.1-17-20, or IC 36-3-6-9; and**

28 **(2) the department of local government finance when**
 29 **reviewing a budget, tax rate, and tax levy of a township under**
 30 **IC 6-1.1-17-16.**

31 **SECTION 46. IC 36-8-14-1 IS AMENDED TO READ AS**
 32 **FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) This chapter**
 33 **applies to all units except counties.**

34 **(b) After December 31, 2018, a township trustee in a county not**
 35 **having a consolidated city may take any action required under this**
 36 **chapter that is necessary to provide for the cumulative building**
 37 **and equipment fund to be established in 2019 and to impose the**
 38 **property tax levy under this chapter beginning in 2019.**

39 **(c) After December 31, 2020, a township trustee in a county**
 40 **having a consolidated city may take any action required under this**
 41 **chapter that is necessary to provide for the cumulative building**
 42 **and equipment fund to be established in 2019 and to impose the**



1 **property tax levy under this chapter beginning in 2019.**

2 SECTION 47. IC 36-8-14-2 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. (a) As used in this
4 section, "emergency medical services" has the meaning set forth in
5 IC 16-18-2-110.

6 (b) As used in this section, "volunteer fire department" has the
7 meaning set forth in IC 36-8-12-2.

8 (c) The legislative body of a unit, **or (after December 31, 2018) the**
9 **township trustee of a township in a county not having a**
10 **consolidated city, or (after December 31, 2020) the township**
11 **trustee of a township in a county having a consolidated city,** or the
12 board of fire trustees of a fire protection district may provide a
13 cumulative building and equipment fund under IC 6-1.1-41 for the
14 following purposes:

15 (1) The:

16 (A) purchase, construction, renovation, or addition to
17 buildings; or

18 (B) purchase of land;

19 used by the fire department or a volunteer fire department serving
20 the unit.

21 (2) The purchase of firefighting equipment for use of the fire
22 department or a volunteer fire department serving the unit,
23 including making the required payments under a lease rental with
24 option to purchase agreement made to acquire the equipment.

25 (3) In a municipality, the purchase of police radio equipment.

26 (4) The:

27 (A) purchase, construction, renovation, or addition to a
28 building;

29 (B) purchase of land; or

30 (C) purchase of equipment;

31 for use of a provider of emergency medical services under
32 IC 16-31-5 to the unit establishing the fund.

33 (d) In addition to the requirements of IC 6-1.1-41, before a
34 cumulative fund may be established by a township fire protection
35 district, the county legislative body which appoints the trustees of the
36 fire protection district must approve the establishment of the fund.

37 SECTION 48. IC 36-10-7-2 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. (a) This section
39 applies to all townships except those in a county having a consolidated
40 city.

41 (b) The township executive may, upon petition of at least
42 twenty-five (25) resident freeholders and **with the** approval of the



township legislative body, **or (after December 31, 2018) the township executive, may** purchase or improve suitable land or purchase, construct, reconstruct, renovate, remodel, or improve room space, buildings, or equipment for:

- (1) a township community center for civic, social, recreation, or other township purposes; or
- (2) a township recreational land area.

(c) A township may issue general obligation bonds for the purposes set forth in subsection (b) in the manner provided by IC 36-10-3 for the issue of bonds under that chapter.

(d) Money for the purposes set forth in subsection (b) must be appropriated as provided by statute from funds belonging to the township or from the proceeds of a general obligation bond.

(e) The executive may operate and maintain the community center or recreational land area. A property tax levy may be imposed as provided by statute for the cost of all or part of the operation and maintenance expense incurred under this section.

(f) The executive may rent to others all or part of the community center or recreational land area when it is not needed for township purposes. The money received for rent shall be used to pay maintenance and utility expenses of the community center or recreational land area.

SECTION 49. IC 36-10-7-6, AS AMENDED BY P.L.73-2005, SECTION 175, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 6. (a) This section applies to all townships having a population of at least eight thousand five hundred (8,500) that contain a town.

(b) The township executive may do the following in relation to township parks:

- (1) Purchase, acquire by eminent domain, accept by grant, devise, bequest, or other conveyance, or otherwise acquire land within the township for park purposes.
- (2) Make necessary improvements on the land.
- (3) Maintain and operate the land.
- (4) Dispose of all or part of the land that is unnecessary for the park or park purposes.

(c) If the executive decides to acquire land for park purposes under this section, the following procedures apply:

- (1) A resolution to that effect shall be adopted by the legislative body and shall be entered upon the minutes of the legislative body. The resolution must be signed by the members of the legislative body and by the executive. **After December 31, 2018,**



1 **this subdivision applies only to a township in a county having**
 2 **a consolidated city. This subdivision expires January 1, 2021.**

3 **(2) The township executive shall adopt an executive order.**
 4 **This subdivision applies after December 31, 2018. This**
 5 **subdivision applies only to a township in a county not having**
 6 **a consolidated city.**

7 **(3) The township executive shall adopt an executive order.**
 8 **This subdivision applies after December 31, 2020. This**
 9 **subdivision applies to a township in a county having a**
 10 **consolidated city.**

11 ~~(2)~~ **(4)** Upon a petition signed in ink by at least one hundred (100)
 12 resident taxpayers and freeholders of the township, the executive
 13 shall, after the adoption of the resolution, fix a day not less than
 14 fifteen (15) nor more than twenty (20) days after adoption during
 15 which time remonstrances may be filed with the executive against
 16 the resolution.

17 ~~(3)~~ **(5)** The executive shall give notice by publication of the
 18 resolution and of the time limits for filing remonstrances in
 19 accordance with IC 5-3-1.

20 ~~(4)~~ **(6)** Remonstrances must be signed in ink and shall be filed not
 21 later than the day fixed for the expiration of the time for filing
 22 remonstrances in the notices.

23 ~~(5)~~ **(7)** If the number of signers of remonstrances exceeds the
 24 number of signers who have signed the original petition,
 25 determined by the same qualifications, the executive may give
 26 notice, in accordance with IC 5-3-1, of a date by which time a
 27 supplementary petition containing the names of qualified signers
 28 in addition to the names signed to the first petition may be filed
 29 asking for acquisition.

30 ~~(6)~~ **(8)** A supplemental petition must be signed in ink by signers
 31 having the same qualifications as required for the original
 32 petition.

33 ~~(7)~~ **(9)** If, after the expiration of the period for filing a
 34 supplemental petition, it is determined that the number of
 35 qualified signers to the original petition and the supplemental
 36 petition exceeds the number of signers to the remonstrance, the
 37 executive may proceed with the acquisition of land and the
 38 improvement and operation of it.

39 ~~(8)~~ **(10)** If the number signing the remonstrance is greater than the
 40 number signing the original and supplemental petition, then the
 41 township may not proceed with the improvement.

42 However, the remonstrance does not prevent the acquisition of land or



1 inhibit the power of the executive to acquire parkland unless at least
 2 twenty percent (20%) of the resident freeholders who are also legal
 3 voters, execute the remonstrance. Only the executive and the legislative
 4 body may determine the sufficiency of a petition or remonstrance and
 5 the qualifications of a signer. These matters are subject to review only
 6 for fraud.

7 (d) The executive may acquire any property, land, privilege,
 8 immunities, or other species of interest reasonably necessary for the
 9 park or for the purpose of improving, maintaining, or operating it. The
 10 executive may sue in the name of the township for the condemnation
 11 of any property, land, privilege, immunities, or other species of interest
 12 in accordance with statutes available to municipal corporations for
 13 condemnation.

14 (e) To provide money for any of the purposes of this section, the
 15 legislative body may authorize the executive to issue the bonds of the
 16 township. However, the total bonds issued and outstanding at any time
 17 for such purposes may not exceed ninety thousand dollars (\$90,000).
 18 The bonds may bear interest at any rate, may be made payable
 19 semiannually, shall be sold for at least their par value, and run for a
 20 period of not less than ten (10) nor more than twenty (20) years. Parts
 21 of the total issue may be sold from time to time as the executive
 22 determines. After the authorization of the bonds, the executive shall, in
 23 accordance with IC 5-3-1, publish notice of that part of the bonds that
 24 will be sold at that time. The notice must state the amount of bonds
 25 offered, the denomination, the period to run, the rate of interest, and the
 26 date, place, and hour of sale. No part of the bonds may be sold except
 27 after notice.

28 (f) The legislative body **or (after December 31, 2018) the**
 29 **township executive in a county not having a consolidated city, and**
 30 **(after December 31, 2020) the township executive in a county**
 31 **having a consolidated city,** shall levy annually a sufficient tax to pay
 32 at least the principal and interest of bonds that will mature in the
 33 following year, and the executive shall apply the tax to the payment of
 34 bonds and interest. The tax levy is in addition to other tax levies. The
 35 tax shall be levied and collected on all property within the boundaries
 36 of the township, including municipalities. The cost of the care, upkeep,
 37 repair, maintenance, and improvement of the park shall be paid out of
 38 the general fund of the township, and the legislative body **or the**
 39 **township executive (after December 31, 2018) in a county not**
 40 **having a consolidated city, and the township executive (after**
 41 **December 31, 2020) in a county having a consolidated city,** shall
 42 increase the levy of the fund each year by an amount sufficient to



1 provide the money to maintain the park.

2 (g) The executive shall direct the expenditure of the money raised
3 by the bond issue to save money that otherwise would be expended for
4 township assistance. The executive may offer persons who are
5 able-bodied and capable of work the opportunity to work upon the park
6 improvement. If a person refuses without good excuse, the executive
7 shall consider the refusal prima facie evidence that the person is not
8 entitled to township assistance.

9 SECTION 50. IC 36-10-7-7 IS AMENDED TO READ AS
10 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 7. (a) This section
11 applies to all townships having a population between two thousand
12 (2,000) and three thousand (3,000).

13 (b) The township executive may accept, acquire, and maintain
14 grounds and structures to be used as public parks upon petition of at
15 least fifty-one percent (51%) of the resident taxpayers of the township.

16 (c) Whenever a park has been established in the township, the
17 legislative body **or (after December 31, 2018) the township**
18 **executive in a county not having a consolidated city and (after**
19 **December 31, 2020) the township executive in a county having a**
20 **consolidated city** shall, at its annual meeting and annually each
21 following year, levy a tax not exceeding one and sixty-seven
22 hundredths cents (\$0.0167) on each one hundred dollars (\$100) of
23 taxable property in the township. The money shall be set aside in a
24 public park fund to be used by the executive for the maintenance and
25 improvement of the park and for no other purpose.

26 SECTION 51. IC 36-10-7-8 IS AMENDED TO READ AS
27 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 8. (a) This section
28 applies to all townships having a population of less than two thousand
29 (2,000).

30 (b) The township executive may lease, purchase, accept by grant,
31 devise, bequest, or other conveyance to the township, or otherwise
32 acquire land for park purposes and may make necessary improvements
33 only as provided by this section.

34 (c) The legislative body may establish a township park and may, by
35 resolution, appropriate from the general fund of the township the
36 necessary money to lease, purchase, accept, or otherwise acquire land
37 for park purposes or make improvements thereon. The executive shall
38 then lease, purchase, accept, or acquire the land for park purposes or
39 shall make improvements thereon as directed in the resolution.
40 However, the costs of the park grounds or of the improvements
41 provided for in the resolution may not exceed in one (1) year one-fifth
42 of one percent (0.2%) of the adjusted value of all taxable property of



the township as determined under IC 36-1-15. **After December 31, 2018, this subsection applies only to a county having a consolidated city. This subsection expires January 1, 2021.**

(d) This subsection applies as follows:

(1) This subsection applies after December 31, 2018. This chapter applies only to a township in a county not having a consolidated city.

(2) Notwithstanding subdivision (1), this subsection applies after December 31, 2020, to all townships.

The township executive may establish a township park and may, by executive order, appropriate from the general fund of the township the necessary money to lease, purchase, accept, or otherwise acquire land for park purposes or make improvements thereon. The executive shall then lease, purchase, accept, or acquire the land for park purposes or shall make improvements as directed in the executive order. However, the costs of the park grounds or of the improvements provided for in the resolution may not exceed in one (1) year one-fifth of one percent (0.2%) of the adjusted value of all taxable property of the township as determined under IC 36-1-15.

(e) If a park has been established under this section, the executive shall have the park maintained and may make improvements and construct and maintain facilities for the comfort and convenience of the public. However, the executive annually may not spend more than one cent (\$0.01) on each one hundred dollars (\$100) of assessed valuation of taxable property in the township as it appears on the tax duplicates of the auditor of the county in which the township is located. The money shall be paid from the general fund of the township.

(f) If the general fund of the township is insufficient to meet the expenses of acquiring or improving the land for park purposes, the executive shall call a special meeting of the legislative body by written notice to each member of the legislative body at least three (3) days before the date of the meeting. The notice must state the time, place, and purpose of the meeting. The legislative body shall meet and determine whether an emergency exists for the issuance of the warrants or bonds of the township. The legislative body shall, by resolution, authorize the issuance and sale of the warrants or bonds of the township in an amount not exceeding two percent (2%) of the adjusted value of all taxable property in the township as determined under IC 36-1-15. The amount of bonds may not exceed the total estimated cost of all land to be acquired and all improvements described in the resolution, including all expenses necessarily incurred in connection



with the proceedings. The proceeds from the sale of the bonds shall be deposited in the general fund of the township. The bonds become due and payable not less than two (2) nor more than ten (10) years after the date of issuance, may bear interest at any rate, and may not be sold for less than par value. The bonds shall be sold after giving notice of the sale of bonds in accordance with IC 5-3-1. The bonds and the interest thereon are exempt from taxation as provided by IC 6-8-5 and are subject to the provisions of IC 6-1.1-20 relating to the filing of a petition requesting the issuance of bonds, the appropriation of the proceeds of the bonds, and the approval by the department of local government finance. **After December 31, 2018, this subsection applies only in a county having a consolidated city. This subsection expires January 1, 2021.**

(f) (g) The legislative body shall, at its next annual meeting after authorization of bonds and annually each following year, levy a sufficient tax against all the taxable property of the township to pay the principal of the bonds, together with accruing interest, as they become due. The executive shall apply the money received from the levy only to the payment of bonds and interest as they become due. **After December 31, 2018, this subsection applies only to a township in a county having a consolidated city. This subsection expires January 1, 2021.**

(g) (h) In addition to the levy required by subsection (f); (g), the legislative body shall, when a park has been established under this section and at every annual meeting after establishment, levy a tax not exceeding one cent (\$0.01) on each one hundred dollars (\$100) of taxable property in the township. The levy required by this subsection shall be used by the executive for the maintenance and improvement of the park. The executive may not expend more for maintenance and improvement of the park than the amount collected by the levy except:

- (1) upon petition by fifty-one percent (51%) of the taxpayers of the township; or
- (2) when warrants or bonds are to be issued under this section to finance the expenses of improvements.

The amount received from the levy shall be deposited in the general fund of the township. **After December 31, 2018, this subsection applies only to a township in a county having a consolidated city. This subsection expires January 1, 2021.**

(i) This subsection applies as follows:

- (1) This subsection applies after December 31, 2018. This chapter applies only to a township in a county not having a consolidated city.



(2) Notwithstanding subdivision (1), this subsection applies after December 31, 2020, to all townships.

If the general fund of the township is insufficient to meet the expenses of acquiring or improving the land for park purposes, the executive shall determine whether an emergency exists for the issuance of the warrants or bonds of the township. The executive shall, by executive order, authorize the issuance and sale of the warrants or bonds of the township in an amount not exceeding two percent (2%) of the adjusted value of all taxable property in the township as determined under IC 36-1-15. The amount of bonds may not exceed the total estimated cost of all land to be acquired and all improvements described in the executive order, including all expenses necessarily incurred in connection with the proceedings. The proceeds from the sale of the bonds shall be deposited in the general fund of the township. The bonds become due and payable not less than two (2) nor more than ten (10) years after the date of issuance, may bear interest at any rate, and may not be sold for less than par value. The bonds shall be sold after giving notice of the sale of bonds in accordance with IC 5-3-1. The bonds and the interest on the bonds are exempt from taxation as provided by IC 6-8-5 and are subject to the provisions of IC 6-1.1-20 relating to the filing of a petition requesting the issuance of bonds, the appropriation of the proceeds of the bonds, and the approval by the department of local government finance. The executive shall, at its next annual budget hearing under IC 6-1.1-17 after authorization of bonds and annually each following year, levy a sufficient tax against all the taxable property of the township to pay the principal of the bonds, together with accruing interest, as they become due. The executive shall apply the money received from the levy only to the payment of bonds and interest as they become due. In addition to the levy, the executive shall, when a park has been established under this section and at every annual budget hearing under IC 6-1.1-17 after establishment, levy a tax not exceeding one cent (\$0.01) on each one hundred dollars (\$100) of taxable property in the township. The levy required by this subsection shall be used by the executive for the maintenance and improvement of the park. The executive may not expend more for maintenance and improvement of the park than the amount collected by the levy except:

- (1) upon petition by fifty-one percent (51%) of the taxpayers of the township; or
- (2) when warrants or bonds are to be issued under this section



to finance the expenses of improvements.

The amount received from the levy shall be deposited in the general fund of the township.

(h) (j) A park established under this section shall be kept open to the public in accordance with rules prescribed by the executive.

(i) (k) If the executive determines that land or other property used for park purposes under this section should be disposed of and that the park should no longer be maintained, the executive shall appoint three (3) disinterested appraisers to appraise the property. The property shall then be disposed of either at public or private sale for at least its appraised value.

(j) (l) This subsection applies if the township sells the property by acceptance of bids. A bid submitted by a trust (as defined in IC 30-4-1-1(a)) must identify each:

(1) beneficiary of the trust; and

(2) settlor empowered to revoke or modify the trust.

(k) (m) All money from the sale of park property, less the expenses incurred in making the appraisal and sale, shall be paid into the general fund of the township.

SECTION 52. IC 36-10-7-9, AS AMENDED BY P.L.119-2012, SECTION 240, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 9. (a) This section applies to the township having the largest population in a county having a population of:

(1) more than seventy thousand fifty (70,050) but less than seventy-one thousand (71,000); or

(2) more than two hundred seventy thousand (270,000) but less than three hundred thousand (300,000).

(b) Notwithstanding IC 36-10-7.5-5, the department of parks and recreation of a township described in subsection (a) consists of four (4) members appointed by the township executive on the basis of the members' interest in and knowledge of parks and recreation. The members of a board governed by this section may include any of the following:

(1) The township executive.

(2) One (1) or more members of the township board. **After December 31, 2018, this subdivision applies only to a township having a consolidated city. This subdivision expires January 1, 2021.**

(3) Any other persons residing in the township.

SECTION 53. IC 36-10-7.5-1.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2015]: Sec. 1.4. After December 31, 2018, in
 2 a county not having a consolidated city and after December 31,
 3 2020, in a county having a consolidated city, a township trustee
 4 may take any action required of the township legislative or fiscal
 5 body under this chapter, including:

- 6 (1) creating a department of parks and recreation;
- 7 (2) purchasing a blanket bond or crime insurance policy;
- 8 (3) establishing funds and designating the deposit of fees to the
- 9 funds;
- 10 (4) acquiring real property and making improvements to
- 11 property;
- 12 (5) issuing bonds; and
- 13 (6) conducting hearings to disclose information about a bond
- 14 issue.

15 SECTION 54. [EFFECTIVE JULY 1, 2015] (a) The legislative
 16 services agency shall prepare, as directed by the legislative council,
 17 legislation for introduction in the 2016 regular session of the
 18 general assembly to organize and correct statutes affected by this
 19 act, if necessary.

20 (b) This SECTION expires July 1, 2017.

